

Annotated Code of Maryland
(1994 Replacement Volume and 1997 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - Property

1-101.

- (a) In this article the following words have the meanings indicated.
- (hh) "Supervisor" means the supervisor of assessments for a county.
- (kk) "Valuation" means the process of determining the value of property.

8-105.

(F) WHEN REQUESTED BY THE SUPERVISOR FOR VALUATION PURPOSES, AN OFFICER OR EMPLOYEE OF ANY COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE TO THE SUPERVISOR THE AMOUNT OF INCOME OR ANY PARTICULARS DISCLOSED IN ANY TAX RETURN FILED WITH THE COUNTY OR MUNICIPAL CORPORATION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1998.

Approved April 14, 1998.

CHAPTER 16

(Senate Bill 76)

AN ACT concerning

Property Tax - Liability for Taxes on Transferred Property

FOR the purpose of clarifying the time at which the liability for property tax shifts from the transferor to the transferee of certain property; and providing for the application of this Act.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 10-402

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